

## **IN THE SPECIFICATION**

*Please insert the following paragraph on page 1 after the title of the invention and before the "TECHNICAL FIELD":*

### **--RELATED APPLICATION**

This application is a national phase of PCT/JP2005/022771 filed on December 12, 2005, which claims priority from Japanese Application No. 2004-371609 filed on December 22, 2004, the disclosures of which Applications are incorporated by reference herein. The benefit of the filing and priority dates of the International and Japanese Applications is respectfully requested.--

*The following paragraph will replace all prior versions of itself in the specification of the application.*

On page 1, line 17, please amend the following paragraph as follows:

[0002] In a conventional MPEG audio decoding method, an allocation table defining the number of quantization steps requires 1 kbyte (=32 bytes×16×2) of storage area per table. Therefore, if there are five allocation tables, it is necessary to provide a 5 kbytes of memory. In view of this, there is a method for compressing the allocation tables for reducing the memory (see, for example, Patent Document 1).

Patent Document 1: European Patent Application Publication No. EP

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